

Utah State Tax Commission

## Discrepancy Report

For Annual Withholding Reconciliation

**TC-96D**  
Rev. 2/05

Tax year for this report

☐ Check box if  
Amended Report

### When To Use This Form

If your business changed entity types or merged with another company during the tax year and boxes 3 and 4 of your annual withholding tax reconciliation, form TC-96R, do not balance, you must file this form explaining the discrepancy and reconciling the withholding tax returns with the W-2s (or other withholding forms) issued by your company.

Company name			Federal employer identification no.
Address			Utah withholding account number
City	State	Zip code	Telephone number

Check the reason your W-2s and/or TC-96R are being filed for more than one Utah Employer Withholding Account.

- ☐ Business merged with another business
- ☐ Business changed from a sole proprietorship to a partnership, LLC or corporation
- ☐ Business changed from a partnership to a sole proprietorship, LLC or corporation
- ☐ Business changed from a LLC to a sole proprietorship, partnership or corporation
- ☐ Business changed from a corporation to a sole proprietorship, partnership or LLC
- ☐ Other (explain): \_\_\_\_\_

### Reconciliation Calculation

Column A Utah employer withholding account numbers	Column B Yearly total tax withheld as reported on TC-96M, TC-96Q or TC-96Y	Column C Utah withholding tax as reported on TC-96R, box 3	Column D Difference in amounts reported (subtract Column C from Column B)
	\$	\$	\$
<b>Totals</b> (Column D must equal zero)	\$	\$	\$

### Instructions For Reconciliation Calculation Above

**Column A:** Enter the Utah employer withholding account number of each account for which you filed periodic withholding returns, TC-96M (monthly), TC-96Q (quarterly), TC-96Y (annual), during the year.

**Column B:** Enter the sum of the withholding reported in box 1 on TC-96M, TC-96Q or TC-96Y for each account number.

**Column C:** Enter the total withholding reported on the TC-96R for the account.

**Column D:** Subtract **Column C** from **Column B** and enter the results. The total of **Column D** should be **zero**. If the result is not zero, the following are possible explanations.

1. You may have made an error. Check the amounts on your TC-96R and TC-96M, TC-96Q or TC-96Y to ensure you have entered the correct figures;
2. You may have underpaid the withholding tax. If the withholding reported in **Column C** is greater than the sum of the withholding in **Column B** (i.e., the difference is a negative number), you have underpaid; or
3. You may have overpaid the withholding tax. If the withholding reported in **Column C** is less than the sum of the withholding in **Column B** (i.e., the difference is a positive number), you have overpaid.

You can pay the additional tax or request the refund by filing an amended period return, form TC-96A, for the period(s) in which you either underpaid or overpaid.